

HONIGMAN MILLER SCHWARTZ AND COHN LLP  
2290 First National Building  
660 Woodward Avenue  
Detroit, MI 48226-3506  
(313) 465-7000  
Lawrence J. Murphy (P47129)  
Gregory R. Schermerhorn (P44016)  
E. Todd Sable (P54956)

Attorneys for Lightsource Parent Corporation and Guide Corporation

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x
In re:	: Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
-----	x

**SUPPLEMENTAL RESPONSE OF LIGHTSOURCE PARENT CORPORATION AND  
GUIDE CORPORATION TO DEBTORS' (I) THIRD OMNIBUS OBJECTION  
(SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO  
CERTAIN (A) CLAIMS WITH INSUFFICIENT DOCUMENTATION, (B) CLAIMS  
UNSUBSTANTIATED BY DEBTORS' BOOKS AND RECORDS, AND (C) CLAIMS  
SUBJECT TO MODIFICATION AND (II) MOTION TO ESTIMATE CONTINGENT  
AND UNLIQUIDATED CLAIMS PURSUANT TO 11 U.S.C. § 502(c)**

Lightsource Parent Corporation and Guide Corporation (individually, "Lightsource" and "Guide", and collectively "Guide") submit this Supplemental Response to Debtors' (I) Third Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims with Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (the "Objection").<sup>1</sup>

---

<sup>1</sup> Debtors' Objection is to the claim of Lightsource only [claim no. 14245]; however, Guide, the operating affiliate of Lightsource, also filed a parallel proof of claim in Debtors' bankruptcy cases [claim no. 14070]. By an email message dated January 3, 2007 from Debtors' counsel to Lightsource and Guide's counsel, Debtors confirmed that the Objection should be treated as an objection to both Lightsource's and Guide's claims and that Debtors have

### **INTRODUCTION**

The Objection fails to defeat the presumptive validity of Lightsource's and Guide's claims. Notwithstanding Debtors' attempt to convolute the simple transactions that gave rise to these claims, no legal or factual basis exists to support disallowance of the claims – even though Debtors may have failed to record the subject liabilities on their books and records.

Specifically, the Objection must fail because:

1. Delphi Corporation is the assignee of General Motors Corporation's contractual liability to reimburse Guide for a portion of Guide's retiree health and life insurance benefits. The claim arises as a result of Delphi Corporation's assumption of that liability.
2. Because Delphi assumed General Motors Corporation's liability to reimburse Guide for a portion of its retiree health and life insurance benefits, Debtors' privity and "no third party beneficiary" arguments fail.
3. Debtors' contention that the claim is contingent and unsubstantiated does not defeat the presumptive validity of the claim. The Court retains authority to estimate the claim and Guide has presented substantial evidence documenting the claim's value.

Applying nothing more than fundamental tenets of contract law, Debtors are directly liable to Guide for the payment of those retiree health and life insurance benefits, as accrued to date and as may accrue in the future.

### **BACKGROUND**

In 1998, General Motors Corporation ("GM") divested its automotive lighting business to Lightsource (as a holding company, with Guide as the operating company). Several months later, GM divested its larger, automotive parts business to a newly-formed corporation, Delphi Automotive Systems Corporation ("Delphi").

---

no objections to the claim of Guide other than as stated in the Objection and in their subsequently filed Statement of Disputed Issues to Lightsource's claim. The claims are, therefore, collectively referred to here as the "Claim."

**A. As part of the Guide divestiture, GM agreed to reimburse Guide for a portion of Guide's retiree "OPEB" obligations.**

To effect the divestiture of its automotive lighting business, GM entered into the Lightsource Formation Agreement ("LFA") with Lightsource and PEP Guide, LLC, effective September 29, 1998.<sup>2</sup> Pursuant to section 6.7.1D of the LFA, Guide agreed to provide its retired employees with health and life insurance (commonly known as "other post-employment benefits" and referred to here as "OPEB"). Because many of Guide's retirees accrued several years of service as GM employees, at section 6.7.1E of the LFA, GM agreed to reimburse Guide annually for a portion of the OPEB expense (the "OPEB Reimbursement Liability").<sup>3</sup>

**B. GM assigned its OPEB Reimbursement Liability to Delphi and Delphi assumed that liability.**

GM effected the spin-off of its automotive parts business by entering into a Master Separation Agreement ("MSA") with Delphi.<sup>4</sup> As detailed below, under the MSA, GM assigned its OPEB Reimbursement Liability to Delphi and Delphi assumed that liability.

**C. Guide timely filed its Claim and Delphi objected to the Claim. Guide responded to the Objection and Delphi filed a Statement of Disputed Issues.**

Lightsource and Guide each timely filed a proof of claim (collectively, the "Claim") for payment of the past OPEB Reimbursement Liability incurred by Delphi and for the contingent, future OPEB Reimbursement Liability to be incurred by Delphi.<sup>5</sup> On October 31, 2006, Debtors filed the Objection, arguing that the OPEB Reimbursement Liability is not recorded as an

---

<sup>2</sup> A copy of the LFA was attached as Exhibit B to the Lightsource's Response to the Objection (the "Response").

<sup>3</sup> Following execution of the LFA, Lightsource, a non-operating holding company, unilaterally assigned its rights to OPEB Reimbursement Liability to its newly-created operating subsidiary, Guide, as permitted under section 14.3 of the LFA.

<sup>4</sup> A copy of the MSA is too voluminous to attach to this Supplemental Response. Debtors are in possession of the MSA and its ancillary documents.

outstanding obligation on Delphi's books and records. On November 22, 2006, Guide filed the Response, explaining the legal and factual bases for the OPEB Reimbursement Liability.

On December 18, 2006, Debtors filed their Statement of Disputed Issues with Respect to Proof of Claim Number 14245 (Lightsource Parent Corporation) ("Statement of Disputed Issues") and advanced the following arguments in support of their contention that Delphi is not responsible for the OPEB Reimbursement Liability:

1. There is no privity of contract between Delphi and Guide because Delphi is not a party to the LFA and because Guide is not a party to the MSA. Statement of Disputed Issues at ¶ 6.
2. GM did not assign, nor did Delphi assume, the LFA. Statement of Disputed Issues at ¶ 8.
3. The MSA's "no third party beneficiary" provision bars Guide's right of action against Delphi predicated on the MSA. Statement of Disputed Issues at ¶ 9.
4. Guide has not fully documented the amount of the claimed incurred and contingent OPEB Reimbursement Liability, and the contingent liabilities may never occur. Statement of Disputed Issues at ¶ 11.

### **DISCUSSION**

#### **A. Debtors ignore that Delphi Corporation assumed the OPEB Reimbursement Liability.**

Pursuant to the MSA, GM assigned its OPEB Reimbursement Liability under the LFA to Delphi and Delphi assumed that liability. Indeed, the LFA allows GM to unilaterally assign its OPEB Reimbursement Liability to Delphi. Specifically, section 14.3 of the LFA provides:

In addition, after Closing, GM may assign, without the prior written consent of Newco [Guide], this Agreement and any or all of its rights, interests and obligations hereunder to a corporation or other business entity to which all or substantially all of the assets of Delphi Automotive

---

<sup>5</sup> A copy of Lightsource's Proof of Claim was attached to the Response. A copy of Guide's Proof of Claim is attached as Exhibit A to this Supplemental Response.

is sold or otherwise transferred; provided such transferee agrees in writing to be bound by Section 11.8 herein.<sup>6</sup>

The sole condition to GM's right to assign any of its obligations to "a corporation or other business entity to which all or substantially all of the assets of Delphi Automotive is sold or otherwise transferred" is that such purchaser or transferee agree to be bound by the non-competition provisions of Section 11.8 of the LFA. LFA at § 14.3. GM's assignment to Delphi meets the non-competition requirement of the LFA's unilateral assignment provision because, at section 2.02(a) of the MSA, Delphi agrees to assume the "Delphi Liabilities" of the "Delphi Automotive Systems Business." The "Delphi Liabilities" include covenants not to compete in matters relating to the "Delphi Automotive Systems Business" entered into by GM prior to January 1, 1999. MSA at § 1.01. In turn, the "Delphi Automotive Systems Business" includes the "business conducted by the Delphi Automotive Systems Section of GM at any time on or before the Contribution Date. . . ." This includes the business divested by GM under the LFA. Since the LFA pre-dates the Contribution Date under the MSA, Delphi expressly agreed, in Section 2.02(a) of the MSA, to be bound by Section 11.8 of the LFA. Since there are no further requirements for GM's assignment of the OPEB Reimbursement Liability to Delphi, the OPEB Reimbursement Liability was effectively assigned by GM to Delphi.

The MSA plainly sets forth this assignment and assumption. Section 2.02(b) of the MSA provides:

*Divested Business.* Delphi shall, with respect to the business and operations divested by the Delphi Automotive Systems Business, **assume** all of the Liabilities of GM related thereto; provided, however, that Delphi shall not assume those Liabilities relating to the operations divested by the Delphi Automotive Systems Business to the extent such Liabilities are

---

<sup>6</sup> "Delphi Automotive" was a unit of GM at the time the LFA was executed. Section 11.8 of the LFA is a non-competition provision between GM and its Delphi Automotive business unit, and Lightsource Parent Corporation (Guide).

expressly retained by GM pursuant to the terms of this Agreement or the Ancillary Agreements (including without limitation, the Employee Matters Agreement, the Environmental Matters Agreements and the Real Estate Matters Agreement) and the Liabilities assumed by Delphi shall include, without limitation, the obligations to satisfy all of the obligations of GM under the various agreements pursuant to which the Delphi Automotive Systems Business effected such divestitures (the Divestiture Agreements); *provided, further, however*, that notwithstanding the foregoing or any other provision of this Agreement or the Ancillary Agreement, responsibility for certain obligations relating to certain divestitures shall be allocated between the parties as set forth on Schedule I hereto. [Emphasis added.]

Debtors do not dispute that the automotive lighting systems business spun-off by GM to Guide was part of the “business and operations divested by the Delphi Automotive Systems Business” as referenced in the MSA. The “Delphi Automotive Systems Business” includes the “business conducted by the Delphi Automotive Systems Sector of GM at any time on or before the Contribution Date. . . .” MSA at § 1.01. This includes the business divested by GM under the LFA. *Id.* It cannot be disputed that the LFA is an “agreement pursuant to which the Delphi Automotive Systems Business (formerly GM) effected” the Guide divestiture. MSA at § 2.02(b).

Section 1.01 of the MSA defines the term “Liabilities” as:

[A]ny and all debts, liabilities, guarantees, assurances, commitments and obligations whether fixed, contingent or absolute, asserted or unasserted, matured or unmatured, liquidated or unliquidated, accrued or not accrued, known or unknown, due or to become due, whenever or however arising (including, without limitation, whether arising out of any Contract or tort based on negligence or strict liability) and whether or not the same would be required by generally accepted accounting principles to be reflected in financial statements or disclosed in the notes thereto.

And Schedule I to the MSA provides:

Delphi shall assume any restructuring and support payments, subsidies and supplements relating to the business divested to Lightsource Parent Corporation and PEP Guide, LLC.

Neither Schedule I to the MSA, nor any other provision of the MSA, nor any ancillary agreement to the MSA provide that GM will retain the OPEB Reimbursement Liability -- which is a “Liability” as defined in section 1.01 of the MSA because it is clearly a “liability”, a “commitment”, and an “obligation” (it is also a “support payment”, a “subsidy”, and a “supplement” relating to the business divested to “Lightsource Parent Corporation and PEP Guide, LLC, i.e., to Guide).

Debtors argue that there was no assignment of the OPEB Reimbursement Liability because the entire LFA was not assigned to Delphi. Statement of Disputed Issues at ¶ 8. Debtors’ argument glosses over the MSA’s express assignment to Delphi of the OPEB Reimbursement Liability and ignores section 14.3 of the LFA which explicitly provides that GM may assign any (and not necessarily all) of its obligations under the agreement to “a corporation or other business entity to which all or substantially all of the assets of Delphi Automotive is sold or otherwise transferred.” LFA at § 14.3. Consistent with the LFA, the OPEB Reimbursement Liability was assigned to and assumed by Delphi in the MSA. It is that assumption which makes Delphi directly liable to Guide.

When an obligation or liability under a contract is assigned and the assignee agrees to assume that obligation or liability, a direct obligation on the part of the assignee to the obligee under the original contract arises.<sup>7</sup> See *Chrysler Corp. v. Airtemp Corp.*, 426 A.2d 845, 852 (Del. Super. 1980) (citing 4 *Corbin on Contracts* § 906); *Hursey Porter & Assocs. v. Edward Bounds, Jr., Maureen Bounds & Bank of Delaware*, No. 93C-01-091, 1994 Lexis 583, \*52 (Del. Super. 1994) (citing 6 Am. Jur. 2d *Assignments* § 109) (an assignee of a contract who assumes the obligations which the contract imposes on the assignor becomes directly liable on the

---

<sup>7</sup> The MSA is interpreted according to Delaware law. MSA at § 9.02.

contract to the other contracting party); *Trippe Mfg. Co. v. Niles Audio Corp.*, 401 F. 3d 529, 532 (3rd. Cir. 2005) (an assignee of rights under a bilateral contract is not bound to perform the assignor's duties under the contract unless he expressly assumes that obligation) (a decision under New York law).

Moreover, where an obligation or liability under a contract has been assumed, the beneficiary under the original contract has a right of action against the assignee to enforce the contract. *John Julian Constr. Co. v. Monarch Builders, Inc.*, 306 A.2d 29, 33 (citing *Wilmington Housing Authority v. Fidelity & Deposit Co.*, 47 A.2d 524 (Del. Supr. 1946) and *Royal Indemnity Co. v. Alexander Indus., Inc.*, 211 A.2d 919 (1965)). Accordingly, since Delphi assumed the OPEB Reimbursement Liability, Guide is authorized to enforce payment of that liability directly against Debtors.

Indeed, Delphi's assumption of the OPEB Reimbursement Liability renders Debtors' "no privity of contract" argument irrelevant. The Claim is not predicated on the theory that Guide is a party to the MSA, and neither is it predicated on the theory that Delphi is a party to the LFA. Rather, the Claim arises from GM's assignment to Delphi and Delphi's assumption of the OPEB Reimbursement Liability.

**B. The no third party beneficiary provision in the MSA does not bar Guide's right to enforce the OPEB Reimbursement Liability against Delphi.**

Debtors contend that section 9.05 of the MSA bars any third party from asserting a right or claiming a remedy, under the MSA, against Delphi. That section provides:

This Agreement shall be binding upon and inure solely to the benefit of each party hereto and their legal representatives and successors, and each Subsidiary and each Affiliate of the parties hereto, and nothing in this Agreement, express or implied, is intended to confer upon any other Person any rights or remedies of any nature whatsoever under or by reason of this Agreement, except for Article 5 (which is intended to be for the benefit of the Persons provided for therein and may be enforced by such Persons).



Debtors argue that this provision somehow negates Delphi's express assumption, also in the MSA, of the OPEB Reimbursement Liability. Debtors' argument is a non-sequitur and ignores a well-established canon of contract construction that provides that contracts should be construed, whenever possible, to harmonize and give effect to all of their provisions. *Minnesota Invco of RSA # 7, Inc. v. Midwest Wireless Holdings LLC*, 903 A.2d 786, 794 (Del. Ch. 2006). Section 9.05 of the MSA is more appropriately interpreted as limiting third party beneficiary claims based on liabilities or obligations not specifically assigned to and assumed by Delphi in the MSA. *See Ladish Co., Inc. v. Armco, Inc.*, No. 92-2979, 1993 Lexis 1256, \*12 (Wis. App. 1993) (a no third party beneficiary clause in an agreement does not defeat the express grant of enforceable indemnification rights and, instead, is designed to cut off potential third party beneficiary claims of those not specially identified by the agreement). This common sense interpretation properly gives effect to the MSA's numerous provisions relating to the myriad liabilities that were bundled – or specifically unbundled – with the business GM spun-off to Delphi, including Delphi's assumption of the OPEB Reimbursement Liability.

This conclusion is well-supported in the law. The Third Circuit addressed a similar issue in *Caldwell Trucking PRP v. Rexon Technology Corp.*, 421 F.3d 234 (3d Cir. 2005). In that case, the defendants, Pullman and Rexon, entered into an agreement whereby Pullman purchased Rexon's stock. The stock purchase agreement contained a provision which stated that Pullman:

Agrees to assume and become liable for, and to pay, perform and discharge and to indemnify [Rexon] and to hold [Rexon] harmless from and against any and all liabilities and obligations with respect to . . . any and all liabilities and obligations (including without limitation, any liabilities or obligations to third parties for any consequential or punitive damages) arising out of or relating to . . . (B) any actual or alleged violation of or non-compliance by [Rexon] with any Environmental Laws as of or prior to the Closing Date.

*Id.* at 242.

The plaintiff, Caldwell, brought a claim against both Pullman and Rexon for damages in connection with the violation of certain environmental laws and was successful in establishing liability. The defendants argued that Caldwell could not recover because the stock purchase agreement precluded third party beneficiaries. The agreement stated:

The terms and conditions of this agreement shall inure to the benefit of and be binding upon the respective successors and assigns of the parties hereto, provided that no person, firm, or entity . . . other than the parties hereto, their respective successors and assigns shall be deemed a beneficiary of any of the representations, warranties or covenants contained herein.

*Id.* at 245.

The Third Circuit disagreed with the defendants' third party beneficiary argument, holding that Caldwell was a third party beneficiary and such language was merely boilerplate; the more specific clause concerning assumption of liabilities must control because:

The general, boilerplate language, however, must yield to the specific direction of Paragraph 1.05 that "[a]nything contained herein . . . to the contrary notwithstanding, [Pullman] agrees to assume . . . all liabilities . . . with respect to . . . [those] arising out of or relating to . . . alleged violation[s] of . . . Environmental Laws . . . including Superfund liability. . .

\* \* \*

Whatever doubt may exist after review of the language in the contract was resolved by the extrinsic evidence that made clear the parties' intention to have Pullman assume all of Rexon's environmental liabilities.

*Id.*

*Ladish* also supports Guide's position. In that case, an agreement obligated the defendant, Armco, to "defend, indemnify and hold harmless" certain entities "from and against all Losses." *Ladish*, No. 92-2979, 1993 Lexis 1256, \*2. The term "Losses" was expansively defined to include all liability arising from a certain federal grand jury investigation. *Id.* at \*3. Armco argued that those "certain entities" which the agreement stated Armco would indemnify

were not third party beneficiaries, in part because the agreement stated that it was “not intended to and does not create any third party beneficiary rights whatsoever.” However, on appeal, the court disagreed with that argument, stating that the cited clause “does not defeat the express grant of enforceable indemnification rights.” *Id.* at \*12. Instead, the court found that the clause “was designed to cut off potential third-party beneficiary claims of those not ‘specially identified’ by the agreement, such as suppliers and contractors.” *Id.*

In the same manner as in these cases, section 9.05 of the MSA is properly interpreted as limiting only claims of third parties that are based on liabilities or obligations not specifically assumed by Delphi in the MSA. Because it is clear that Delphi assumed the OPEB Reimbursement Liability in the MSA, section 9.05 of the MSA does not trump that explicit assumption. Accordingly, Debtors’ no third party beneficiary argument fails.

**C. Guide’s Claim for OPEB Reimbursement Liability does not need to be a fixed, liquidated amount at this time.**

Debtors’ final argument is that the Claim must be disallowed because, at this time, the precise amount of the Claim is not known due to the fact that a portion of the Claim is for future, contingent OPEB Reimbursement Liability. Debtors’ argument is incorrect.

That a portion of the Claim is contingent does not prevent the allowance of the Claim. Under section 502(c)(1) of the Bankruptcy Code, this Court shall estimate for purposes of allowance “any contingent or unliquidated claim, the fixing or liquidation of which, as the case may be, would unduly delay the administration of the case.” Even though estimation may be difficult, that difficulty “no longer constitutes a legitimate basis for disallowing” the Claim. *In re CD Realty Partners*, 205 B.R. 651, 656 (Bankr. D. Mass. 1997). Instead, this Court has an affirmative duty to estimate a contingent or unliquidated claim. *See A.H. Robins Co., Inc. v. Piccinin*, 788 F.2d 994, 1011-12 (4<sup>th</sup> Cir. 1986) (the duty to estimate a claim in a proper case

under section 502(c) is not a permissive one; it is a mandatory obligation of the bankruptcy court).

The contingent portion of the OPEB Reimbursement Liability must be estimated as it will not be liquidated for some time – its amount depends on a series of future events.<sup>8</sup> But it is also not appropriate to deny outright the contingent portion of the Claim at this time. This is precisely the situation that section 502(c) was intended to address, as evidenced by the case law. For example, in *UMWA 1992 Benefit Plan v. Leckie Smokeless Coal Co.*, 201 B.R. 163, 166 (S.D. W. Va. 1996), a contingent claim was posited as to the right of retired employees to certain premiums as they accrued, and these claims were contingent on the number of surviving retirees. The claims had not yet accrued and were not fixed in amount. Nevertheless, the court held that the claims must be estimated for allowance under section 502(c). *Id.* at 172.

Guide has calculated the amount of the estimated contingent OPEB for its retirees. This calculation is attached to this Supplemental Response at Exhibit B and Exhibit C. Exhibit B sets forth the preliminary results of the contingent OPEB for Guide's salaried retirees. This estimate was prepared by Guide's consulting actuary, Mercer Human Resource Consulting. The actuary estimates the OPEB for this group of retirees as follows: the "APBO" at \$32,745,477, with Delphi's pro rata share of this amount at \$25,508,146, and the "EPBO", at a slightly higher amount for each component, at \$36,221,362 overall, with Delphi's pro rata share at \$28,215,799.<sup>9</sup> Exhibit C sets forth the contingent OPEB for Guide's hourly retirees. This

---

<sup>8</sup> As Debtors know, OPEB may be difficult to account for because they are generally not presently funded (there is no immediate tax deduction for the funding), are generally uncapped and subject to great variability, are payable to a diverse and changing pool of beneficiaries (i.e., the retiree, spouse, and, sometimes, dependents), are payable only as needed and used, and are subject to geographic and time cost fluctuations. A complex accounting standard, FAS 106, endeavors to capture these factors for purposes of a company's financial statements.

<sup>9</sup> "APBO" stands for "accumulated postretirement benefits obligation." APBO is a measure under FAS 106 of the actuarial present value of the future OPEB attributed to active employees' services rendered to a particular date. "EPBO" stands for "expected postretirement benefits obligation." EPBO is a measure under FAS

estimate was also prepared by Guide's consulting actuary. The actuary estimates the OPEB for this group of retirees as follows: the APBO at \$550,545,087, with Delphi's pro rata share of this amount at \$438,330,427, and the EPBO for each component at \$769,308,487 overall, with Delphi's pro rata share at \$612,504,453.<sup>10</sup>

The estimate of the contingent OPEB Reimbursement Liability provided in this Supplemental Response is as accurate as can be calculated at this time. The estimate meets the requirements of section 502(c).

For similar reasons, Guide's current disclosure of the fixed, incurred OPEB Reimbursement Liability is sufficient at this stage in the proceedings to permit the Claim to be allowed – Debtors do not claim that no OPEB Reimbursement Liability has been incurred. Also, there is adequate evidence as to the amount of a substantial portion of Guide's liquidated and contingent Claim for OPEB Reimbursement Liability.

For example, as stated in the Claim, at least \$1,018,302 in OPEB Reimbursement Liability was incurred by Delphi.<sup>11</sup> This amount represents Delphi's pro rata share of the OPEB obligations incurred by Guide with respect to the OPEB provided to its salaried retirees over a multi-year period prior to January 1, 2003. Guide's consulting actuary, with the assistance of Guide, continues to work to calculate the precise amount of the incurred OPEB Reimbursement Liability for all employee groups (hourly and salaried) for all periods to date. When that amount

---

106 of the actuarial present value as of a particular date of all benefits expected to be paid to employees and their dependents after retirement. EPBO is not recorded in a company's financial statements, but it is used in measuring periodic expense. For a 100% retiree (no active employees) group, APBO will equal EPBO. APBO will also equal EPBO for active employees who are fully eligible for OPEB. Where, as here, there may be some active employees who are not yet fully eligible for OPEB, the APBO will be less than the EPBO.

<sup>10</sup> The actuary's EPBO estimate for hourly retirees reflects the assumption that Guide's hourly employees will retire/terminate their employment with Guide in the course of normal, ongoing business operations. The same qualification applies to the EPBO estimate for Guide's salaried employees.

<sup>11</sup> This amount is subject to adjustment upon receipt of final collection information. Specifically, per Exhibit B, this amount is currently estimated to equal \$1,269,624.

is obtained, it will be provided to Debtors. Exhibit C indicates that the incurred OPEB for the hourly retirees (for periods to January 1, 2007) is \$3,059,614 overall, with Delphi's portion at \$2,625,907. Clearly, this information is sufficient at this point to allow the Claim.

### **CONCLUSION**

GM assigned its OPEB Reimbursement Liability to Delphi as part of the spin-off to Delphi of GM's automotive parts business. Delphi expressly assumed that liability. Delphi's assumption of the OPEB Reimbursement Liability trumps the "no third party beneficiary" provisions of the MSA and defeats any argument based on any alleged lack of privity between Delphi and Guide. Guide has presented adequate evidence to support its Claim. Accordingly, the Claim should be allowed as estimated and the Court should overrule the Objection.

### **AFFIDAVIT AND IDENTIFICATION OF WITNESSES**

Attached as Exhibit D to this Supplemental Response is the Affidavit of Paul Kerns, Chief Financial Officer of Guide. The following witnesses are not within Guide's control and affidavits of such witnesses have not been attached to this Supplemental Response:

- a. Gregory Grossart, an employee of Mercer Human Resource Consulting. Mr. Grossart may be called as a witness to testify regarding the estimation of the Claim and with respect to Exhibit B and Exhibit C of the Supplemental Response.
- b. Gil A. Kaminski, an employee of GM. Mr. Kaminski may be called as a witness to testify regarding the provisions of the MSA relevant to the Claim.

Guide reserves the right to identify additional, rebuttal witnesses.

Respectfully submitted,

HONIGMAN MILLER SCHWARTZ AND COHN LLP

By:       /s/ E. Todd Sable        
Lawrence J. Murphy (P47129)  
Gregory R. Schermerhorn (P44016)  
E. Todd Sable (P54956)  
2290 First National Building  
660 Woodward Ave.  
Detroit, MI 48226-3506  
(313) 465-7000  
[lmurphy@honigman.com](mailto:lmurphy@honigman.com)

Attorneys for Lightsource Parent Corporation and Guide  
Corporation

Dated: January 18, 2007

DETROIT.2477184.5

**Exhibit A to**

**Supplemental Response of Lightsource Parent Corporation and Guide Corporation to Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books And Records, and (C) Claims Subject to Modification And (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(C)**



FORM B10 (Official Form 10) (04/04)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM <b>COPY</b>
Name of Debtor <b>DELPHI CORPORATION</b>	Case Number <b>05-44481</b>	<b>Receiver</b> <b>AUG 09 2006</b> <b>K. J. JAMES, CLERK</b> <b>THIS SPACE IS FOR COURT USE ONLY</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <b>Guide Corporation</b>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Name and address where notices should be sent: <b>c/o Paul Kerns, Chief Financial Officer</b> <b>Guide Corporation, 600 Corporation Drive</b> <b>Pendleton IN 46064</b>	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Telephone number: <b>(765) 221-7900</b>		
Account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces if this claim a previously filed claim, dated: _____ <input type="checkbox"/> amends	
<b>1. Basis for Claim</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>See attached</u> <input checked="" type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
<b>2. Date debt was incurred:</b> <b>December 22, 1998</b>		<b>3. If court judgment, date obtained:</b>
<b>4. Total Amount of Claim at Time Case Filed: \$ <u>See attached</u></b> (unsecured) (secured) (priority) (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
<b>5. Secured Claim.</b> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		<b>7. Unsecured Priority Claim.</b> <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
<b>6. Unsecured Nonpriority Claim \$ <u>See attached</u></b> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
<b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		<b>THIS SPACE IS FOR COURT USE ONLY</b>
<b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
<b>10. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <b>7/27/06</b>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <b>Paul Kerns, Chief Financial Officer</b> <i>P.E. Kern</i>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

**COPY**

### **Attachment to Lightsource Parent Corporation's and Guide Corporation's Proof of Claim**

This attachment details the claims of Lightsource Parent Corporation and/or Guide Corporation against Delphi Corporation, formerly known as Delphi Automotive Systems Corporation ("Delphi"), the debtor in Case No. 05-44481.

### **GM's Transfer Of Its Vehicle Lighting Business To Lightsource**

Effective as of September 29, 1998, General Motors Corporation, a Delaware corporation ("GM"), and PEP Guide, LLC, a Delaware limited liability company, entered into that certain *Lightsource Formation Agreement* ("LFA") containing the terms and conditions pursuant to which the parties contributed certain assets and agreed to form the entity known as Lightsource Parent Corporation ("Lightsource"). In accordance with the LFA's terms, GM transferred to Lightsource those assets described in Section 2.1.1 of the LFA, which assets comprised GM's vehicle lighting business.

### **Lightsource's OPEB Obligations And GM's Pro Rata Reimbursement Liability**

Pursuant to Section 6.7.1D of the LFA, Lightsource agreed to provide certain of its employees<sup>1</sup> with GM-comparable post-employment – retiree – health care and life insurance benefits ("other post-employment benefits" and referred to herein as the "OPEB Obligations"). Pursuant to Section 6.7.1E of the LFA, GM agreed to reimburse Lightsource annually for a portion of the cost of the OPEB Obligations (the "Reimbursement Liability"). Generally speaking, Section 6.7.1E of the LFA sets forth the basis for the computation of GM's Reimbursement Liability for each covered Guide Corporation ("Guide") retired employee on a pro rata basis measured by the period of that individual's employment with GM as compared to his or her combined period of employment with GM and Lightsource and/or Guide.

### **GM's Assignment Of the Reimbursement Liability To Delphi**

Section 14.3 of the LFA permits GM to unilaterally assign the Reimbursement Liability for the OPEB Obligations to "Delphi Automotive"<sup>2</sup> as part of any GM spin-off of Delphi Automotive, provided that Delphi Automotive agrees in writing to the assignment of liability.<sup>3</sup> The LFA does not require Lightsource's written consent to GM's transfer to Delphi Automotive.

---

<sup>1</sup> These employees are individuals who, pursuant to the LFA, were transferred from GM employment to employment with Lightsource, or its affiliates, *i.e.*, Guide Corporation, excluding those employees (i) who were eligible to retire from GM on the closing date of the LFA on a normal or early retirement basis with post-retirement health care and life insurance benefits, or (ii) who took retirement on a normal, early, voluntary, or disability basis under GM's hourly or salaried pension plans prior to October 1, 1999 with eligibility for employer contributions for post-retirement health care and life insurance benefits; or (iii) who were hourly "returned" (to GM) employees eligible for post-retirement health care and life insurance benefits. LFA at Section 6.1A, Section 6.7.1C, and Section 6.7.1D.

<sup>2</sup> "Delphi Automotive" was a unit of GM at the time the LFA was entered into by GM and PEP Guide, LLC.

<sup>3</sup> Specifically, Section 14.3 of the LFA provides in pertinent part: "In addition, after the Closing, GM may assign, without the prior written consent of Newco [Lightsource], this Agreement and any or all of its rights,

On or about December 22, 1998, GM and Delphi, Delphi Automotive Systems LLC, Delphi Technologies, Inc. and Delphi Automotive Systems (Holdings), Inc. entered into that certain *Master Separation Agreement* ("MSA"), pursuant to which GM spun-off Delphi and its related business units from GM. As part of the spin-off, through their mutual execution of the MSA, GM assigned the Reimbursement Liability for the OPEB Obligations to Delphi, and Delphi agreed in writing to this assignment.<sup>4</sup> Since the assignment, Delphi has incurred Reimbursement Liability that is currently due and owing. In addition, in the future, additional Reimbursement Liability on the OPEB Obligations will accrue for which Delphi is contractually obligated to pay under the MSA.

#### **Lightsource's Assignment Of Its OPEB Obligations To Guide**

Section 14.3 of the LFA permits Lightsource to unilaterally assign any of its rights or interests under the LFA to a corporation controlled by Lightsource, such as a wholly-owned subsidiary corporation. The LFA does not require this sort of assignment to be in writing, nor does it require GM or the assignee to consent to such an assignment. Upon information and belief, subsequent to GM's spin-off of its vehicle lighting business to it under the LMA, Lightsource created Guide as a wholly-owned subsidiary corporation. Upon information and belief, along with other assets and liabilities, Lightsource assigned to Guide the OPEB Obligations and the right to collect the Reimbursement Liability.

#### **The Amount Of Delphi's Liability For The Reimbursement Liability**

As of the filing of this Proof of Claim, Delphi owes Lightsource and/or Guide approximately \$1,018,302 in Reimbursement Liability for Delphi's share of the OPEB Obligations incurred by Guide with respect to its covered retired salaried employees for the period January 1, 2003 through June 30, 2006. Delphi is also liable to Lightsource and/or Guide for future, as yet unliquidated, Reimbursement Liability for Delphi's share of the OPEB Obligations to be incurred by Guide with respect to its covered active and retired salaried employees for periods after June 30, 2006. The estimated present value of this unliquidated Reimbursement Liability is approximately \$28,215,799. Further, Delphi is liable to Lightsource and/or Guide for any unpaid Reimbursement Liability for Delphi's share of the OPEB Obligations incurred by Guide with respect to its covered retired salaried employees for periods prior to January 1, 2003; at this time, no total of this liability is available.

As of the filing of this Proof of Claim, Delphi owes Lightsource and/or Guide for any unpaid Reimbursement Liability for Delphi's share of the OPEB Obligations incurred by Guide with respect to its covered retired hourly employees for periods prior to the date of this Proof of Claim; at this time, no total of this liability is available. Likewise, as of the filing of this Proof of

---

interests and obligations hereunder to a corporation or other business entity to which all or substantially all of the assets of Delphi Automotive is sold or otherwise transferred; provided such transferee agrees in writing to be bound by Section 11.8 herein." Section 1 of the LFA defines "Delphi Automotive" as "the Delphi Automotive Systems Group, currently a business unit of GM, regardless of whether GM continues to own the unit or a separate entity if such unit becomes a separate entity in the future."

<sup>4</sup> Upon information and belief, by executing the MSA, Delphi also agreed to be bound by the non-compete provisions of Section 11.8 of the LFA – a condition required under Section 14.3 of the LFA for GM's exercise of its unilateral right to assign to Delphi its Reimbursement Liability for the OPEB Obligations.

Claim, Delphi owes Lightsource and/or Guide for future, as yet unliquidated, Reimbursement Liability for Delphi's share of the OPEB obligations to be incurred by Guide with respect to its covered active and retired hourly employees for periods after the filing of this Proof of claim; at this time, no present value estimate of this liability is available.

#### **Other Matters**

Nothing herein shall submit Lightsource or Guide to the jurisdiction of any other Federal or State court, or administrative or regulatory authority of this Court except in connection with the matters solely related to this Proof of Claim. Each of Lightsource and Guide reserves all of their respective rights at law, in equity, or otherwise. Lightsource and Guide each reserve the right to amend and supplement their respective proof of claim. The documents supporting Lightsource's and Guide's proof of claim are too voluminous to attach, but are available as required subject to the confidentiality provisions of the Bar Date Order.

DETROIT.2262373.4

**Exhibit B to**

**Supplemental Response of Lightsource Parent Corporation and Guide Corporation to Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books And Records, and (C) Claims Subject to Modification And (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(C)**



**Exhibit C to**

**Supplemental Response of Lightsource Parent Corporation and Guide Corporation to Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books And Records, and (C) Claims Subject to Modification And (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(C)**

Estimated Future Benefit Liability (EPBO) at 1/1/2006

உலகின் புகழ்பெற்ற 106 நாடுகள் - ஒளி, எல் (Guide Soland Members)



GUIDE CORPORATION  
Estimated Hourly Postretirement Benefit Liability Delphi Ows Guide

Delphi FAS 106 Discount Rate (EOY)										Estimated Future Benefit Liability (EPBO) at 1/1/2006										Estimated Future Benefit Liability (APBO) at 1/1/2006										Part Benefit Liability at 1/1/2007										Part Benefit Liability at 1/1/2007										Total (with 1/1/2007)										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide										Guide	
------------------------------------	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	------------------------------------	--	--	--	--	--	--	--	--	--	------------------------------------	--	--	--	--	--	--	--	--	--	-----------------------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--	--	--	--	--	--	--	--	--	-------	--

# GUIDE CORPORATION

[illegible]

Delphi FAS 10% Discount Rate (EOY):

g:\chapters\chapter10\DSLP\mod01-Dslgpt1.xls\Guide Selected Members

## Delphi FAS 106 Discount Rate (EDY):

[illegible]

GUIDE CORPORATION  
Estimate Hourly Postretirement Benefit Delphi Ows Guide

Delphi P45 196 Discount Rate EOY:

7.60% 6.76% 6.29% 6.09% 5.90% 5.60%

Total to (with)

Guide

Delphi

Guide

Delphi

Estimated Future Benefit Liability (EPBO) at 1/1/2006: 765,308.487  
Estimated Future Benefit Liability (APBO) at 1/1/2006: 553,545.087  
Part Benefit Liability at 1/1/2007: 3,059,514  
156,894.434  
112,214.680  
423,107  
2,032,507

Name	Age	Pay 2001	Pay 2002	Pay 2003	Pay 2004	Pay 2005	Pay 2006 (1)	Status	DOR	2001	2002	2003	2004	2005	2006	Total to (with)	Guide	Delphi	Guide	Delphi
Emery Andrew D	5	-	-	-	524.04	20,720.46	1,933.57	Active	10/01/2003	-	-	-	-	-	-	2,944.66	1,000	-	-	-
Kenneth Scott A	5	-	-	-	5,693.73	15,441.40	23,102.48	Active	10/01/2003	-	-	-	-	-	-	65,248	1,000	-	-	-
Raymond Charles C	5	-	-	-	593.38	1,430.50	1,430.50	Active	10/01/2003	-	-	-	-	-	-	3,454.38	1,000	-	-	-
Richardson Shannon F	5	-	-	-	3,222.31	4,848.03	3,351.49	Active	10/01/2003	-	-	-	-	-	-	81.49	0.1039	0.8684	8.44	73.05
Mark E J	5	-	-	-	1,825.35	5,583.42	9,016.86	Active	10/01/2003	-	-	-	-	-	-	661.73	0.1532	0.8468	101.38	500.35
Corr Matthew L	5	-	-	-	6,200.02	12,300.21	8,752.86	Active	08/01/2002	-	-	-	-	-	-	4,545.08	0.0276	0.9722	439.06	4,161.02
Shelley Jason E	5	-	-	-	2,071.07	1,690.49	1,455.29	Active	10/01/2003	-	-	-	-	-	-	163.50	0.1472	0.8528	24.60	143.70
Richardson Andrew J	5	-	-	-	35,721.03	1,690.49	7,435.29	Active	10/01/2003	-	-	-	-	-	-	1,657.68	0.0276	0.9722	1,657.68	2,707.1
Stevens J. Frederick	5	-	-	-	6,428.65	8,227.82	5,458.58	Active	10/01/2003	-	-	-	-	-	-	8,541.82	0.0839	0.8381	546.82	7,986.02
Stevens J. Frederick	5	-	-	-	3,187.69	2,339.09	2,340.16	Active	10/01/2003	-	-	-	-	-	-	1,137.39	0.0271	0.9729	232.18	1,234.50
Werner Paul L	5	-	-	-	40.40	726.63	20,308.22	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
McGuire Thomas F	5	-	-	-	33,754.66	5,871.56	4,740.65	Active	10/01/2003	-	-	-	-	-	-	37.40	0.1133	0.8887	0.82	31.98
Short Christopher Ch	5	-	-	-	3,041.05	13,047.41	9,079.67	Active	10/01/2003	-	-	-	-	-	-	2,944.66	0.0378	0.9622	17.86	2,986.69
Blasdel David E	5	-	-	-	7,813.89	7,284.23	3,933.84	Active	08/01/2002	-	-	-	-	-	-	65,248	0.0384	0.9713	2.47	62.81
Adkins Wm G	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	81.49	0.1039	0.8684	101.38	500.35
Milgroom Patrick	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	560.88	0.1532	0.8468	1,013.8	500.35
Coyne, Judith C	5	-	-	-	2,394.25	6,318.05	-	Active	10/01/2003	-	-	-	-	-	-	4,545.08	0.0276	0.9722	439.06	4,161.02
Whelan Carol E	5	-	-	-	7,305.98	5,358.67	-	Active	10/01/2003	-	-	-	-	-	-	1,657.68	0.0276	0.9722	1,657.68	2,707.1
Byrne Larry W	5	-	-	-	5,436.67	5,182.24	6,511.25	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Lane Ronald L	5	-	-	-	10,459.48	8,844.40	4,089.19	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Kendall Chag E	5	-	-	-	561.54	28,260.86	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Perry Daniel I	5	-	-	-	8,552.98	4,972.56	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Hearings Kathleen E	5	-	-	-	2,125.29	4,360.09	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Green-Stern David F	5	-	-	-	4,914.44	4,509.57	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Joyce Jon Allen	5	-	-	-	2,125.29	4,360.09	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Auer Michael J	5	-	-	-	4,914.44	4,509.57	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Paterson Anthony J	5	-	-	-	2,125.29	4,360.09	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Schuyler Richard A	5	-	-	-	463.61	282.30	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Smith Douglas E	5	-	-	-	23.00	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Smith Eric W	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Kirby Patricia Ann	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Forehand James E	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Stecher Thomas F	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Lyons Norman J	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Lockwood Mark E	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Ables Karen S	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Hibbs Cheryl A	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Vaughn Phyllis W	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Henderson David E	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Moore Charles L	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Orrison Gerald C	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Glendon Anne C	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Emman Jerry W	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Hibb, Ernest N	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Hessner Timothy S	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Zachary Scott S	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Shawver, George I	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Shawver James W	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Smith Eddie W	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Shupmon Robert T	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Higgins, Myra F	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
King Natur	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Mikesse Frank Levee	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Curre J. James	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Messery, George M	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Lowe Darryl V	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Cramer, Marie C	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Kendall Ann	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Reynolds, Deborah	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Reynolds, Deborah	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Toddler, Daniel C	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Harrell David	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Harrell David	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Harrell David	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Harrell David	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Harrell David	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Harrell David	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Harrell David	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Harrell David	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85
Harrell David	5	-	-	-	-	-	-	Active	10/01/2003	-	-	-	-	-	-	1,330.10	0.1539	0.8412	203.24	1,120.85

Mercer Human Resource Consulting

# GUIDE CORPORATION

[illegible]

g:\cherry\mygl\pam.05\Prm05H-Dolphin.xls (Circle Selected Members)

## Depth FAS 106 Discount Rate (EDY):

Merger Human Resource Consulting



Delphi FAS 106 Discount Rate (EOY)<sub>t</sub>

Mercer Human Resource Consulting

## Delphi FAS 106 Discount Rate (EOY):

11/2/2007

456,804,034	012,504,453
712,214,888	438,330,427

[illegible]

**GUIDE CORPORATION**  
Estimate Hourly Postretir

[illegible]

GUIDE CORPORATION  
Estimate Hourly Postretirement Benefit Liability Delphi Ows Guide

Delphi FAS 106 Discount Rate (EOY)										Assumed Future Benefit Liability (EPBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (APBO) at 11/12/2007										Assumed Future Benefit Liability (									
------------------------------------	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	------------------------------------	--	--	--	--	--	--	--	--	--

## Delphi FAS 106 Discount Rate (EOY):

[illegible]

# GUIDE CORPORATION

## Estimate Hourly Postretirement Benefit Liability Delphi Owes Guide

[illegible]

**GUIDE CORPORATION**  
Estimate Hourly Postretire

[illegible]



## GUIDE CORPORATION

[illegible]

# GUIDE CORPORATION

[illegible]

## Delphi FAS 106 Discount Rate (EDY):

**Mercer Human Resource Consulting**

# GUIDE CORPORATION

[illegible]

GUIDE CORPORATION  
Estimated Hourly Postretirement Benefit Liability Delphi Ows Guide

Delphi FAS 106 Discount Rate (EOY)										7.50%										6.75%										6.25%										5.75%										5.25%										4.75%										4.25%										3.75%										3.25%										2.75%										2.25%										1.75%										1.25%										0.75%										0.25%										0%										-0.25%										-0.75%										-1.25%										-1.75%										-2.25%										-2.75%										-3.25%										-3.75%										-4.25%										-4.75%										-5.25%										-5.75%										-6.25%										-6.75%										-7.50%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Paid 2001										Paid 2002										Paid 2003										Paid 2004										Paid 2005										Paid 2006										Paid 2007										Paid 2008										Paid 2009										Paid 2010										Paid 2011										Paid 2012										Paid 2013										Paid 2014										Paid 2015										Paid 2016										Paid 2017										Paid 2018										Paid 2019										Paid 2020										Paid 2021										Paid 2022										Paid 2023										Paid 2024										Paid 2025										Paid 2026										Paid 2027										Paid 2028										Paid 2029										Paid 2030										Paid 2031										Paid 2032										Paid 2033										Paid 2034										Paid 2035										Paid 2036										Paid 2037										Paid 2038										Paid 2039										Paid 2040										Paid 2041										Paid 2042										Paid 2043										Paid 2044										Paid 2045										Paid 2046										Paid 2047										Paid 2048										Paid 2049										Paid 2050										Paid 2051										Paid 2052										Paid 2053										Paid 2054										Paid 2055										Paid 2056										Paid 2057										Paid 2058										Paid 2059										Paid 2060										Paid 2061										Paid 2062										Paid 2063										Paid 2064										Paid 2065										Paid 2066										Paid 2067										Paid 2068										Paid 2069										Paid 2070										Paid 2071										Paid 2072										Paid 2073										Paid 2074										Paid 2075										Paid 2076										Paid 2077										Paid 2078										Paid 2079										Paid 2080										Paid 2081										Paid 2082										Paid 2083										Paid 2084										Paid 2085										Paid 2086										Paid 2087										Paid 2088										Paid 2089										Paid 2090										Paid 2091										Paid 2092										Paid 2093										Paid 2094										Paid 2095										Paid 2096										Paid 2097										Paid 2098										Paid 2099										Paid 2100										Paid 2101										Paid 2102										Paid 2103										Paid 2104										Paid 2105										Paid 2106										Paid 2107										Paid 2108										Paid 2109										Paid 2110										Paid 2111										Paid 2112										Paid 2113										Paid 2114										Paid 2115										Paid 2116										Paid 2117										Paid 2118										Paid 2119										Paid 2120										Paid 2121										Paid 2122										Paid 2123										Paid 2124										Paid 2125										Paid 2126										Paid 2127										Paid 2128										Paid 2129										Paid 2130										Paid 2131										Paid 2132										Paid 2133										Paid 2134										Paid 2135										Paid 2136										Paid 2137										Paid 2138										Paid 2139										Paid 2140										Paid 2141										Paid 2142										Paid 2143										Paid 2144										Paid 2145										Paid 2146										Paid 2147										Paid 2148										Paid 2149										Paid 2150										Paid 2151										Paid 2152										Paid 2153										Paid 2154										Paid 2155										Paid 2156										Paid 2157										Paid 2158										Paid 2159										Paid 2160										Paid 2161										Paid 2162										Paid 2163										Paid 2164										Paid 2165										Paid 2166										Paid 2167										Paid 2168										Paid 2169										Paid 2170										Paid 2171										Paid 2172										Paid 2173										Paid 2174										Paid 2175										Paid 2176										Paid 2177										Paid 2178										Paid 2179										Paid 2180										Paid 2181										Paid 2182										Paid 2183										Paid 2184										Paid 2185										Paid 2186										Paid 2187										Paid 2188										Paid 2189										Paid 2190										Paid 2191										Paid 2192										Paid 2193										Paid 2194										Paid 2195										Paid 2196										Paid 2197										Paid 2198										Paid 2199										Paid 2200										Paid 2201										Paid 2202										Paid 2203										Paid 2204										Paid 2205										Paid 2206										Paid 2207										Paid 2208										Paid 2209										Paid 2210										Paid 2211										Paid 2212										Paid 2213										Paid 2214										Paid 2215										Paid 2216										Paid 2217										Paid 2218										Paid 2219										Paid 2220										Paid 2221										Paid 2222										Paid 2223										Paid 2224										Paid 2225										Paid 2226										Paid 2227										Paid 2228										Paid 2229										Paid 2230										Paid 2231										Paid 2232										Paid 2233										Paid 2234										Paid 2235										Paid 2236										Paid 2237										Paid 2238										Paid 2239										Paid 2240										Paid 2241										Paid 2242										Paid 2243										Paid 2244										Paid 2245										Paid 2246										Paid 2247										Paid 2248										Paid 2249										Paid 2250										Paid 2251										Paid 2252										Paid 2253										Paid 2254										Paid 2255										Paid 2256										Paid 2257										Paid 2258										Paid 2259										Paid 2260										Paid 2261										Paid 2262										Paid 2263										Paid 2264										Paid 2265										Paid 2266										Paid 2267										Paid 2268										Paid 2269										Paid 2270										Paid 2271										Paid 2272										Paid 2273										Paid 2274										Paid 2275										Paid 2276										Paid 2277										Paid 2278										Paid 2279										Paid 2280										Paid 2281										Paid 2282										Paid 2283										Paid 2284										Paid 2285										Paid 2286										Paid 2287										Paid 2288										Paid 2289										Paid 2290										Paid 2291										Paid 2292										Paid 2293										Paid 2294										Paid 2295										Paid 2296										Paid 2297										Paid 2298										Paid 2299										Paid 2300										Paid 2301										Paid 2302										Paid 2303										Paid 2304										Paid 2305										Paid 2306										Paid 2307										Paid 2308										Paid 2309										Paid 2310										Paid 2311										Paid 2312										Paid 2313										Paid 2314										Paid 2315										Paid 2316										Paid 2317										Paid 2318										Paid 2319										Paid 2320										Paid 2321										Paid 2322										Paid 2323										Paid 2324										Paid 2325										Paid 2326										Paid 2327										Paid 2328										Paid 2329										Paid 2330										Paid 2331										Paid 2332										Paid 2333										Paid 2334										Paid 2335										Paid 2336										Paid 2337										Paid 2338										Paid 2339										Paid 2340										Paid 2341										Paid 2342										Paid 2343										Paid 2344										Paid 2345										Paid 2346										Paid 2347										Paid 2348										Paid 2349										Paid 2350										Paid 2351										Paid 2352										Paid 2353										Paid 2354										Paid 2355										Paid 2356										Paid 2357										Paid 2358										Paid 2359										Paid 2360										Paid 2361										Paid 2362										Paid 2363										Paid 2364										Paid 2365										Paid 2366										Paid 2367										Paid 2368										Paid 2369										Paid 2370										Paid 2371										Paid 2372										Paid 2373										Paid 2374										Paid 2375										Paid 2376										Paid 2377										Paid 2378										Paid 2379										Paid 2380										Paid 2381										Paid 2382										Paid 2383										Paid 2384										Paid 2385										Paid 2386										Paid 2387										Paid 2388										Paid 2389										Paid 2390										Paid 2391										Paid 2392										Paid 2393										Paid 2394										Paid 2395										Paid 2396										Paid 2397										Paid 2398										Paid 2399										Paid 2400										Paid 2401										Paid 2402										Paid 2403										Paid 2404										Paid 2405										Paid 2406										Paid 2407										Paid 2408										Paid 2409										Paid 2410										Paid 2411										Paid 2412										Paid 2413										Paid 2414										Paid 2415										Paid 2416										Paid 2417										Paid 2418										Paid 2419										Paid 2420										Paid 2421										Paid 2422										Paid 2423										Paid 2424										Paid 2425										Paid 2426										Paid 2427										Paid 2428										Paid 2429										Paid 2430										Paid 2431										Paid 2432										Paid 2433										Paid 2434										Paid 2435										Paid 2436										Paid 2437										Paid 2438										Paid 2439										Paid 2440										Paid 2441										Paid 2442										Paid 2443										Paid 2444										Paid 2445										Paid 2446										Paid 2447										Paid 2448										Paid 2449										Paid 2450										Paid 2451										Paid 2452										Paid 2453										Paid 2454										Paid 2455										Paid 2456										Paid 2457										Paid 2458										Paid 2459										Paid 2460										Paid 2461										Paid 2462										Paid 2463										Paid 2464										Paid 2465										Paid 2466										Paid 2467										Paid 2468										Paid 2469										Paid 2470										Paid 2471										Paid 2472										Paid 2473										Paid 2474										Paid 2475										Paid 2476										Paid 2477										Paid 2478										Paid 2479										Paid 2480										Paid 2481										Paid 2482										Paid 2483										Paid 2484										Paid 2485										Paid 2486										Paid 2487										Paid 2488										Paid 2489										Paid 2490										Paid 2491										Paid 2492										Paid 2493										Paid 2494										Paid 2495										Paid 2496										Paid 2497										Paid 2498										Paid 2499										Paid 2500										Paid 2501										Paid 2502										Paid 2503										Paid 2504										Paid 2505										Paid 2506										Paid 2507										Paid 2508										Paid 2509										Paid 2510										Paid 2511										Paid 2512										Paid 2513										Paid 2514										Paid 2515										Paid 2516										Paid 2517										Paid 2518										Paid 2519										Paid 2520										Paid 2521										Paid 2522										Paid 2523										Paid 2524										Paid 2525										Paid 2526										Paid 2527										Paid 2528										Paid 2529										Paid 2530										Paid 2531										Paid 2532										Paid 2533										Paid 2534										Paid 2535										Paid 2536										Paid 2537										Paid 2538										Paid 2539										Paid 2540										Paid 2541										Paid 2542										Paid 2543										Paid 2544										Paid 2545										Paid 2546										Paid 2547										Paid 2548										Paid 2549										Paid 2550										Paid 2551										Paid 2552										Paid 2553										Paid 2554										Paid 2555										Paid 2556										Paid 2557										Paid 2558										Paid 2559										Paid 2560										Paid 2561										Paid 2562										Paid 2563										Paid 2564										Paid 2565										Paid 2566										Paid 2567										Paid 2568										Paid 2569										Paid 2570										Paid 2571										Paid 2572										Paid 2573										Paid 2574										Paid 2575										Paid 2576										Paid 2577										Paid 2578										Paid 2579										Paid 2580										Paid 2581										Paid 2582										Paid 2583										Paid 2584										Paid 2585										Paid 2586										Paid 2587										Paid 2588										Paid 2589										Paid 2590										Paid 2591										Paid 2592										Paid 2593										Paid 2594										Paid 2595										Paid 2596										Paid 2597										Paid 2598										Paid 2599										Paid 2600										Paid 2601										Paid 2602										Paid 2603										Paid 2604										Paid 2605										Paid 2606										Paid 2607										Paid 2608										Paid 2609										Paid 2610										Paid 2611										Paid 2612										Paid 2613										Paid 2614										Paid 2615										Paid 2616										Paid 2617										Paid 2618										Paid 2619										Paid 2620										Paid 2621										Paid 2622										Paid 2623										Paid 2624										Paid 2625										Paid 2626										Paid 2627										Paid 2628										Paid 2629										Paid 2630										Paid 2631										Paid 2632										Paid 2633										Paid 2634										Paid 2635										Paid 2636										Paid 2637										Paid 2638										Paid 2639										Paid 2640										Paid 2641										Paid 2642										Paid 2643										Paid 2644										Paid 2645										Paid 2646										Paid 2647										Paid 2648										Paid 2649										Paid 2650										Paid 2651										Paid 2652										Paid 2653										Paid 2654										Paid 2655										Paid 2656										Paid 2657										Paid 2658										Paid 2659										Paid 2660										Paid 2661										Paid 2662										Paid 2663										Paid 2664										Paid 2665										Paid 2666										Paid 2667										Paid 2668										Paid 2669										Paid 2670										Paid 2671										Paid 2672										Paid 2673										Paid 2674										Paid 2675										Paid 2676										Paid 2677										Paid 2678										Paid 2679										Paid 2680										Paid 2681										Paid 2682										Paid 2683										Paid 2684										Paid 2685										Paid 2686										Paid 2687										Paid 2688										Paid 2689										Paid 2690										Paid 2691										Paid 2692										Paid 2693										Paid 2694										Paid 2695										Paid 2696										Paid 2697										Paid 2698										Paid 2699										Paid 2700										Paid 2701										Paid 2702										Paid 2703										Paid 2704										Paid 2705										Paid 2706										Paid 2707										Paid 2708										Paid 2709										Paid 2710										Paid 2711										Paid 2712										Paid 2713										Paid 2714										Paid 2715										Paid 2716										Paid 2717										Paid 2718										Paid 2719										Paid 2720										Paid 2721										Paid 2722										Paid 2723										Paid 2724										Paid 2725										Paid 2726										Paid 2727										Paid 2728										Paid 2729										Paid 2730										Paid 2731										Paid 2732										Paid 2733										Paid 2734										Paid 2735										Paid 2736										Paid 2737										Paid 2738										Paid 2739										Paid 2740										Paid 2741										Paid 2742										Paid 2743										Paid 2744										Paid 2745										Paid 2746										Paid 2747										Paid 2748										Paid 2749										Paid 2750										Paid 2751										Paid 2752										Paid 2753										Paid 2754										Paid 2755										Paid 2756										Paid 2757										Paid 2758										Paid 2759										Paid 2760										Paid 2761										Paid 2762										Paid 2763										Paid 2764										Paid 2765										Paid 2766										Paid 2767										Paid 2768										Paid 2769										Paid 2770										Paid 2771										Paid 2772										Paid 2773										Paid 2774										Paid 2775										Paid 2776										Paid 2777										Paid 2778										Paid 2779										Paid 2780										Paid 2781										Paid 2782										Paid 2783										Paid 2784										Paid 2785										Paid 2786										Paid 2787										Paid 2788										Paid 2789										Paid 2790										Paid 2791										Paid 2792										Paid 2793										Paid 2794										Paid 2795										Paid 2796									

## Dolphin FAS 106 Discount Rate (EDY)

[illegible]

# GUIDE CORPORATION

[illegible]

GUIDE CORPORATION  
Estimate Hourly Postretirement Benefit Liability Delphi Ows Guide

Name		Note	Paid 2001	Paid 2002	Paid 2003	Paid 2004	Paid 2005	Paid 2006 (01/01/07)	Status	DOB	2001	2002	2003	2004	2005	2006	Total (with interest to 11/12/07)	Grade	Depth	Guide	Depth
Adam, Steven P.			1,090.02	3,327.39	3,020.39				Retiree	10/01/1969								Private	0.9722	Private Liability	2,414.67
Adams, John R.			1,620.47	460.35	2,932.98				Retiree	06/01/2002		2,037.64	46.97				55.42	0.0722	161.62	51.42	
Albright, Michael						1,164.53			Retiree	07/01/2003			733.02				2,103.97	0.0722	4.00	2,414.67	
Albright, Michael									Retiree	06/01/2003								0.0722	396.21	1,854.78	
Albright, Michael			534.75	771.46	332.39	10,918.40	999.80	2,317.32	Private									0.0722			
Albright, Michael			2,233.55	912.50					Private	11/01/1998								0.0722			
Albright, Michael			6,271.64	2,537.91					Private	06/01/2001	1,675.16	912.50					3,385.49	0.0722	208.05	3,178.64	
Albright, Michael									Private									0.0722			
Albright, Michael			775.34						Private									0.0722			
Albright, Michael			2,706.82	7,497.39	34,841.12	25,622.43	10,269.84	4,098.28	Private	04/16/2001								0.0722			
Albright, Michael			1,377.67	4,497.39	11,078.11	55,181.24	6,697.04	4,134.76	Private									0.0722			
Albright, Michael			4,333.53	17,300.09	2,951.17	10,020.47	1,541.34	1,786.21	Private	08/01/2003								0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			
Albright, Michael									Private									0.0722			



Delphi FAS 105 Discount Rate (EOY):

[illegible]

# GUIDE CORPORATION

[illegible]

156,804,034	612,504,453
412,214,660	438,330,427
433,707	2,625,987

[illegible]

# GUIDE CORPORATION

[illegible]

# GUIDE CORPORATION

[illegible]

GUIDE CORPORATION  
Estimated Hourly Postretirement Benefit Liability Delph Ows Guide

Depth PAS (98 Discount Rate EOY)

7.50%

6.75%

6.25%

6.00%

5.50%

5.00%

4.50%

4.00%

3.50%

3.00%

2.50%

2.00%

1.50%

1.00%

0.50%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

0.00%

		Adjusted Claim Based on Settlement Date																				Total		Guide		Depth																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014	3015	3016	3017	3018	3019	3020	3021	3022	3023	3024	3025	3026	3027	3028	3029	3030	3031	3032	3033	3034	3035	3036	3037	3038	3039	3040	3041	3042	3043	3044	3045	3046	3047	3048	3049	3050	3051	3052	3053	3054	3055	3056	3057	3058	3059	3060	3061	3062	3063	3064	3065	3066	3067	3068	3069	3070	3071	3072	3073	3074	3075	3076	3077	3078	3079	3080	3081	3082	3083	3084	3085	3086	3087	3088	3089	3090	3091	3092	3093	3094	3095	3096	3097	3098	3099	3100	3101	3102	3103	3104	3105	3106	3107	3108	3109	3110	3111	3112	3113	3114	3115	3116	3117	3118	3119	3120	3121	3122	3123	3124	3125	3126	3127	3128	3129	3130	3131	3132	3133	3134	3135	3136	3137	3138	3139	3140	3141	3142	3143	3144	3145	3146	3147	3148	3149	3150	3151	3152	3153	3154	3155	3156	3157	3158	3159	3160	3161	3162	3163	3164	3165	3166	3167	3168	3169	3170	3171	3172	3173	3174	3175	3176	3177	3178	3179	3180	3181	3182	3183	3184	3185	3186	3187	3188	3189	3190	3191	3192	3193	3194	3195	3196	3197	3198	3199	3200	3201	3202	3203	3204	3205	3206	3207	3208	3209

# GUIDE CORPORATION

[illegible]

156,804,034	612,504,453
-------------	-------------

Adjusted Claims Based on Retirement Data										Total		Guides																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Name	Age	Paid 2001	Paid 2002	Paid 2003	Paid 2004	Paid 2005	Paid 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448



**GUIDE CORPORATION**  
Estimate Hourly Postretirement Benefit Liability Delphi Owes Guide

Dolphin FAS 100 Discount Rate (EOY):										Adjusted Claim Based on Retirement Plan									
7.50%										6.25%									
6.25%										5.00%									
5.00%										3.75%									
3.75%										2.50%									
2.50%										1.25%									
1.25%										0.00%									
0.00%										-1.25%									
-1.25%										-2.50%									
-2.50%										-3.75%									
-3.75%										-5.00%									
-5.00%										-6.25%									
-6.25%										-7.50%									
-7.50%										-8.75%									
-8.75%										-10.00%									
-10.00%										-11.25%									
-11.25%										-12.50%									
-12.50%										-13.75%									
-13.75%										-15.00%									
-15.00%										-16.25%									
-16.25%										-17.50%									
-17.50%										-18.75%									
-18.75%										-20.00%									
-20.00%										-21.25%									
-21.25%										-22.50%									
-22.50%										-23.75%									
-23.75%										-25.00%									
-25.00%										-26.25%									
-26.25%										-27.50%									
-27.50%										-28.75%									
-28.75%										-30.00%									
-30.00%										-31.25%									
-31.25%										-32.50%									
-32.50%										-33.75%									
-33.75%										-35.00%									
-35.00%										-36.25%									
-36.25%										-37.50%									
-37.50%										-38.75%									
-38.75%										-40.00%									
-40.00%										-41.25%									
-41.25%										-42.50%									
-42.50%										-43.75%									
-43.75%										-45.00%									
-45.00%										-46.25%									
-46.25%										-47.50%									
-47.50%										-48.75%									
-48.75%										-50.00%									
-50.00%										-51.25%									
-51.25%										-52.50%									
-52.50%										-53.75%									
-53.75%										-55.00%									
-55.00%										-56.25%									
-56.25%										-57.50%									
-57.50%										-58.75%									
-58.75%										-60.00%									
-60.00%										-61.25%									
-61.25%										-62.50%									
-62.50%										-63.75%									
-63.75%										-65.00%									
-65.00%										-66.25%									
-66.25%										-67.50%									
-67.50%										-68.75%									
-68.75%										-70.00%									
-70.00%										-71.25%									
-71.25%										-72.50%									
-72.50%										-73.75%									
-73.75%										-75.00%									
-75.00%										-76.25%									
-76.25%										-77.50%									
-77.50%										-78.75%									
-78.75%										-80.00%									
-80.00%										-81.25%									
-81.25%										-82.50%									
-82.50%										-83.75%									
-83.75%										-85.00%									
-85.00%										-86.25%									
-86.25%										-87.50%									
-87.50%										-88.75%									
-88.75%										-90.00%									
-90.00%										-91.25%									
-91.25%										-92.50%									
-92.50%										-93.75%									
-93.75%										-95.00%									
-95.00%										-96.25%									
-96.25%										-97.50%									
-97.50%										-98.75%									
-98.75%										-100.00%									
-100.00%										-101.25%									
-101.25%										-102.50%									
-102.50%										-103.75%									
-103.75%										-105.00%									
-105.00%										-106.25%									
-106.25%										-107.50%									
-107.50%										-108.75%									
-108.75%										-110.00%									
-110.00%										-111.25%									
-111.25%										-112.50%									
-112.50%										-113.75%									
-113.75%										-115.00%									
-115.00%										-116.25%									
-116.25%										-117.50%									
-117.50%										-118.75%									
-118.75%										-120.00%									
-120.00%										-121.25%									
-121.25%										-122.50%									
-122.50%										-123.75%									
-123.75%										-125.00%									
-125.00%										-126.25%									
-126.25%										-127.50%									
-127.50%										-128.75%									
-128.75%										-130.00%									
-130.00%										-131.25%									
-131.25%										-132.50%									
-132.50%										-133.75%									
-133.75%										-135.00%									
-135.00%										-136.25%									
-136.25%										-137.50%									
-137.50%										-138.75%									
-138.75%										-140.00%									
-140.0																			

GUIDE CORPORATION  
Estimated Hourly Postretirement Benefit Liability Delphi Owes Guide

Delphi PAS 186 Discount Rate (ECY)										Estimated Future Benefit Liability (EPBO) at 1/1/2006: 785,308,487										Estimated Future Benefit Liability (APBO) at 1/1/2006: 559,545,687										Pat. Benefit Liability at 1/1/2007: 3,659,614										156,894,634										612,204,453										458,330,427										2,823,907																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Member	Name	Age	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014	3015	3016	3017	3018	3019	3020	3021	3022	3023	3024	3025	3026	3027	3028	3029	3030	3031	3032	3033	3034	3035	3036	3037	3038	3039	3040	3041	3042	3043	3044	3045	3046	3047	3048	3049	3050	3051	3052	3053	3054	3055	3056	3057	3058	3059	3060	3061	3062	3063	3064	3065	3066	3067	3068	3069	3070	3071	3072	3073	3074	3075	3076	3077	3078	3079	3080	3081	3082	3083	3084	3085	3086	3087	3088	3089	3090	3091	3092	3093	3094	3095	3096	3097	3098	3099	3100	3101	3102	3103	3104	3105	3106	3107	3108	3109	3110	3111	3112	3113	3114	3115	3116	3117	3118	3119	3120	3121	3122	3123	3124	3125	3126	3127	3128	3129	3130	3131	3132	3133	3134	3135	3136	3137	3138	3139	3140	3141	3142	3143	3144	3145	3146	3147	3148	3149	3150	3151	3152	3153	3154	3155	3156	3157	3158	3159	3160	3161	3162	3163	3164	3165	3166	3167	3168	3169	3170	3171	3172	3173	3174	3175	3176	3177	3178	3179	3180	3181	3182	3183	3184	3185	3186	3187	3188	3189	3190	3191	3192	3193	3194	3195	3196

# GUIDE CORPORATION

[illegible]

**GUIDE CORPORATION**  
Estimate Hourly Postretirement Benefit Liability Delphi Owes Guide

[illegible]

GUIDE CORPORATION  
Estimate Hourly Postretirement Benefit Liability Daphn Ows Guide

Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate (EDY)										Daphn FAS 106 Discount Rate									
-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------------	--	--	--	--	--	--	--	--	--	-----------------------------	--	--	--	--	--	--	--	--	--

**Exhibit D to**

**Supplemental Response of Lightsource Parent Corporation and Guide Corporation to Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books And Records, and (C) Claims Subject to Modification And (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(C)**

HONIGMAN MILLER SCHWARTZ AND COHN LLP  
2290 First National Building, 660 Woodward Avenue  
Detroit, MI 48226-3506  
(313) 465-7000  
Lawrence J. Murphy (P47129)  
Gregory R. Schermerhorn (P44016)  
E. Todd Sable (P54956)

Attorneys for Lightsource Parent Corporation and  
Guide Corporation

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x
	: Chapter 11
In re:	:
	: Case No. 05-44481 (RDD)
DELPHI CORPORATION, <u>et al.</u> ,	:
	: (Jointly Administered)
Debtors.	:
-----	:
	x

**AFFIDAVIT OF PAUL KERNS,**  
**CHIEF FINANCIAL OFFICER OF GUIDE CORPORATION**

The undersigned, being first duly sworn, deposes and states as follows:

1. I am competent to make this Affidavit and have personal knowledge of the facts stated herein.
2. I am employed by Guide Corporation ("Guide") as its Chief Financial Officer.
3. I have reviewed a copy of the attached Supplemental Response to Debtors' (I) Third Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims with Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (the "Supplemental

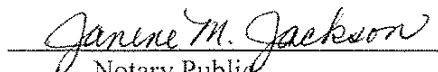
Response").<sup>1</sup> The facts stated in the Supplemental Response are true and correct to the best of my knowledge, information and belief.

4. I have reviewed Exhibit B and Exhibit C to the Supplemental Response, which have been prepared by Mercer Human Resource Consulting. Same are true and correct to the best of my knowledge, information and belief.

5. The evidence supporting the Claim includes, but is not necessarily limited to: the LFA; the MSA; the Proofs of Claim filed by Lightsource and Guide, including the documents attached thereto; the Response, including the documents attached thereto; Exhibit B to the Supplemental Response; Exhibit C to the Supplemental Response; and the testimony of witnesses identified in the Supplemental Response.

  
\_\_\_\_\_  
Paul Kerns

Subscribed and sworn to before me  
this 18<sup>th</sup> day of January 2007.

  
\_\_\_\_\_  
Notary Public  
My Commission Expires: Sept. 15, 2009  
Acting in Madison County, Indiana

DETROIT.2478911.1

---

<sup>1</sup> Capitalized terms not otherwise defined in this Affidavit have the meanings given to them in the Supplemental Response.